

Maine Revised Statutes
Title 36: TAXATION
Chapter 459: SPECIAL FUEL TAX ACT

§3212. DISCONTINUANCE

When a person ceases to engage in business as a supplier, wholesaler, retailer or user of special fuel within this State, that person shall notify the State Tax Assessor in writing within 15 days after discontinuance. All taxes, penalties and interest under this chapter become due and payable concurrently with that discontinuance. The person shall file a return and pay all the taxes, interest and penalties and surrender to the assessor the license or registration certificate issued to that person by the assessor. [2009 , c . 434 , §57 (AMD) .]

A person that violates any of the provisions of this section commits a Class E crime. [2009 , c . 434 , §57 (AMD) .]

SECTION HISTORY

1983, c. 94, §§D6,9 (NEW). 1985, c. 127, §1 (AMD). 1999, c. 733, §15 (AMD). 1999, c. 733, §17 (AFF). 2007, c. 438, §83 (AMD). 2009, c. 434, §57 (AMD).

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